

# FORM M-P

Assessment date as of: January 1, 2015

Due date: March 2, 2015

## Wisconsin Manufacturing Personal Property Return Instructions

## 2015

### Manufacturing Classification

#### • Applying for manufacturing classification

- If you are applying for manufacturing classification for property tax purposes for the first time, before filing the M-P Form, you must complete and submit the *Questionnaire for Potential Manufacturers* (Form PA-780) to the [Manufacturing & Utility Bureau District Office](#) in your area on or before March 2, 2015
- DOR must determine whether your business qualifies as manufacturing for property tax purposes before you complete and file an M-P Form
- For more details, visit [revenue.wi.gov](http://revenue.wi.gov) and search key word "Form PA-780"

#### • Current manufacturer – if you are already classified as manufacturing for property tax purposes, review this instruction booklet before filing your M-P Form

### Reporting Requirements

- Use this M-P Form to report **only** personal property classified as manufacturing by the Wisconsin Department of Revenue (DOR). Under state law (sec. 70.995(12), Wis. Stats.), you must file this form annually with DOR.
- You must complete Schedules A, Y-P, P and S. Also, if you filed a schedule last year, you must continue to file that schedule until the declared value is zero.
- You must keep a detailed asset list at your business for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable. (Also review "[Initial Return](#)")

### Reminders

- **Due date** – you must file this M-P Form or extension on or before March 2, 2015. The appropriate [DOR Manufacturing & Utility Bureau District Office](#) **must receive** this form or your extension request on or before March 2, 2015. If you mail your return or extension request, it must be postmarked on or before March 2, 2015.
- **Confidentiality** – under state law (sec. 70.35(3), Wis. Stats.), personal property returns filed with the local assessor are confidential records of the assessor's office. This state law also applies to Manufacturing personal property forms (M-P Form) filed under sec. 70.995(12) Wis. Stats.).
- **Updates** – sign up for the DOR Electronic Mailing List to receive an email newsletter on filing deadlines, forms updates and electronic filing availability. Visit [revenue.wi.gov/html/lists.html](http://revenue.wi.gov/html/lists.html) and check the "Manufacturers" box.

### Extension Requests

State law grants one filing extension to April 1, 2015. You may file your extension request electronically, by email, first class mail or fax. DOR **must receive** your extension request on or before March 2, 2015. If you mail your extension request, it **must be postmarked** on or before March 2, 2015. DOR may deny a request if it's postmarked after March 2, 2015.

#### To file an extension request, you must:

- Identify each manufacturing personal property account requesting a filing extension by its 9-digit account number (ex: 000099999) or its full State ID# (ex: 76-13-251-P-000099999)
- If you are filing extension requests for multiple personal property accounts, you must submit a **separate request each account**

#### Extension request methods:

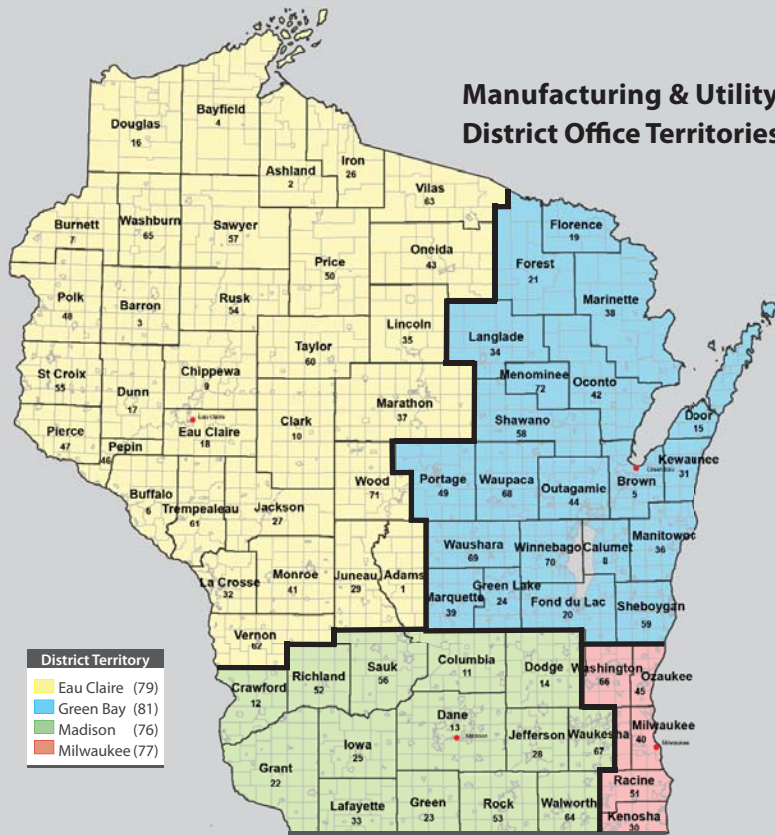
- **Online request** – file an online electronic extension request from our website. Visit [revenue.wi.gov](http://revenue.wi.gov) and search key word "Manufacturing Forms." Timely filed electronic extensions are immediately acknowledged on screen.
- **Email or fax** – your extension request to the [district office](#) in your area. To verify delivery, choose email delivery receipt confirmation (sender option) or fax transmission confirmation report.
- **First class mail**
  - If you do not file electronically, you must send your extension request in writing to the [district office](#) in your area, with the heading "Attn: Extensions." See map for office locations.
  - For proof you mailed your request, we recommend you get a USPS certificate of mailing

#### If you sold this real estate before or after January 1, 2015:

- **E-filing** – select "Record Sale" on the account history page and answer all the questions
- **Paper filing** – answer all the [Sale Questions on page 3](#)

**Comments / suggestions** – we welcome comments and suggestions. Submit them with your return.

# Department of Revenue - Manufacturing & Utility District Offices



## Manufacturing & Utility Bureau

### Contact Information

#### Eau Claire District Office (79)

610 Gibson Street, Ste. 7  
Eau Claire, WI 54701-2650  
mfgtel79@revenue.wi.gov  
Ph: 715-836-4925 Fax: 715-836-6690

#### Green Bay District Office (81)

200 N. Jefferson Street, Ste. 126  
Green Bay, WI 54301-5100  
mfgtel81@revenue.wi.gov  
Ph: 920-448-5191 Fax: 920-448-5210

#### Madison District Office (76)

##### Mailing Address

PO Box 8909 MS 6-301  
Madison, WI 53708-8909

##### Street Address

2135 Rimrock Rd MS 6-301  
Madison, WI 53713-1443  
mfgtel76@revenue.wi.gov  
Ph: 608-267-8992 Fax: 608-267-1355

#### Milwaukee District Office (77)

State Office Building  
819 N. 6th Street, Rm. 530  
Milwaukee, WI 53203-1610  
mfgtel77@revenue.wi.gov  
Ph: 414-227-4456 Fax: 414-227-4095

## Wisconsin Counties - Alphabetical List

County		District Office		County	District Office	County		District Office
Code	Name		Code	Name		Code	Name	
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	72	Menominee	81	63	Vilas	79
17	Dunn	79	40	Milwaukee	77	64	Walworth	76
18	Eau Claire	79	41	Monroe	79	65	Washburn	79
19	Florence	81	42	Oconto	81	66	Washington	77
20	Fond du Lac	81	43	Oneida	79	67	Waukesha	76/77
21	Forest	81	44	Outagamie	81	68	Waupaca	81
22	Grant	76	45	Ozaukee	77	69	Waushara	81
23	Green	76	46	Pepin	79	70	Winnebago	81
24	Green Lake	81	47	Pierce	79	71	Wood	79

## Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

**Contact Information****Seller**

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number (      )		

**Buyer**

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number (      )		

**Preparer**

Name		
Mailing address		
City	State	Zip
Email address	Phone number (      )	

Sale Date \_\_\_\_\_

Sale Price \$ \_\_\_\_\_

**Personal Property**Was personal property moved? ..... ☐ Yes ☐ No If Yes, enter new location address below:

Indicate if you are:

☐ No longer manufacturing in Wisconsin☐ No longer manufacturing at this location

Ownership changed – Date: \_\_\_\_\_

Reason:

☐ Out of business☐ Business sale☐ Fixed asset sale☐ Merger → Name of surviving entity \_\_\_\_\_☐ Transferred to → ☐ Related entity ☐ Unrelated entity

Including:

☐ Fixed assets☐ Acct receivable☐ Acct payable☐ Inventory☐ Goodwill/Blue Sky

(check all that apply)

☐ Intangibles☐ Other (describe) \_\_\_\_\_

If you are paper filing, return this page to the district office in your area. See page 2 for office locations.

**General information**

- You must include the State ID # (ex: 76-13-251-P-000136257) or DOR Account Number (ex. 000099999) on this form
- Initial return** – if this is your first return as a manufacturer, you must submit a “Fixed Asset List” identifying each asset, its original cost, acquisition date, and whether you are reporting it as taxable or exempt. **Note:** If you do not provide the asset list on request, DOR may consider all assets taxable.
- Assessment date** – DOR considers the information you provide on this return when establishing the full value of your manufacturing personal property **as of the close of January 1, 2015**
- Property Location**
  - If you are reporting property located in more than one Manufacturing & Utility Bureau District Office, **you must mail a separate return to each district office** (see map for office locations)
  - If you own personal property in different municipalities, in different counties within the same municipality, or in special taxation districts, you must submit a separate M-P Form for each location

**Filing your return**

- E-filing**
  - If you sold this property **before or after** January 1, 2015, select “Record Sale” on the account history page and answer all the questions
  - Complete the return with any changes that took place **since** January 1, 2014
  - In the signature section on Schedule B, make sure the information you enter is accurate (name, firm/title, email, phone, fax). Before you select “Submit,” you must read the bold statement and select “Yes” showing you agree.
  - Attachments – when you e-file your M-Form you must attach required documents, forms and additional information DOR requires to process your return. (see [attachment instructions](#))
- Paper filing**
  - If you sold this property **before or after** January 1, 2015, answer all the [Sale Questions on page 3](#)
  - Complete the return with any changes that took place **since** January 1, 2014
  - Since DOR requires an original signature, we do not accept a faxed copy or other rendering of this prescribed form, including versions from prior years
  - Mail your completed **original** return to the [Manufacturing & Utility Bureau District Office](#) responsible for the location of your manufacturing property. To determine the correct district office, match the county where the property is located to the two digit [District Office Code](#).
  - For proof you mailed your filing, we recommend you get a USPS certificate of mailing
- DOR considers this return properly and timely filed only if:**
  - You used the official M-P Form to file your personal property information
  - M-P Form is received and/or postmarked by March 2, 2015
  - You completed Schedule A, Y-P, P, S and all other appropriate schedules
  - You included attachments, supporting the completed schedules, with the filing or sent them to the correct district office
- Filing penalty** – state law (sec. 70.995(12)(c), Wis. Stats.), requires DOR to charge a filing penalty if this return is not filed, filed late or not filed completely.

**Exemption of Waste Treatment Property**

- State law (sec. 70.11(21)(am), Wis. Stats.), provides for the exemption of property purchased or constructed as a waste treatment facility.
- You must report costs associated with items that qualify for the waste treatment exemption on Schedule Y-P, Part 1, Line 11. Do not report the personal property costs on any other schedule.
- Keep an asset list (of items reported on this line) at your place of business for inspection by DOR

**Leasing Companies**

View the list of [locally assessed leasing companies](#). **Do not** report property leased from these companies on Schedule L.

**Annual Assessment Calendar for 2015**

<b>January 1</b> .....	Assessment date. The assessment is based on your personal property as of this date.
<b>February</b> .....	DOR posts “notification” roll on the DOR website
<b>March 2</b> .....	Last day to request an extension
<b>March 2</b> .....	M-P Form due if you did not request a filing extension
<b>April 1</b> .....	M-P Form due if you timely requested a filing extension
<b>April, May, June</b> .....	DOR mails assessment notices. Call if you have not received the notice by the end of June. DOR mails penalty bills (if applicable) at the same time as the assessment notices. Penalty payments are due to DOR within 30 days. DOR posts “full-value” roll on the DOR website.
<b>60 days following assessment notice</b> ...	Appeal period. You and the municipality each have the right to appeal the assessment and/or penalties. You must file your appeal no later than 60 days after the date of the notice. Your appeal is considered timely if the State Board of Assessors receives it with the filing fee by the 60th day; or you send your appeal for by USPS by certified mail with the filing fee, and it is postmarked before midnight of the 60th day.
<b>Oct. &amp; Nov.</b> .....	DOR equates the fair market assessment to the same level of assessment as all other property in the municipality. Then DOR posts the “equated” assessment roll so the municipal clerk can prepare the tax bills.
<b>Dec., Jan.</b> .....	Manufacturer pays the tax bill to the local municipal treasurer

**Taxable Storage and Material Handling**

- All shipping and receiving equipment
- All raw material storage equipment (ex: racks, tanks), including refrigeration
- All finished product storage equipment, including refrigeration
- Equipment used for storing work-in-process more than three days
- Forklifts used in the warehouse
- Hopper-feed tanks that are freestanding from an exempt machine

**Exempt Storage and Material Handling**

- Equipment used for storing work in process for three or less days
- Hopper-feed tanks directly affixed to an exempt machine
- Forklifts/conveyors used 95 percent for moving material to, along or from the production line
- High density sequencing systems that move, store and retrieve printed materials within the production process

**Taxable Maintenance Equipment**

- Equipment to maintain and repair production machines, buildings or yard
- Equipment for plant housekeeping, safety or communication
- Clean-in-place equipment (CIP) – not embedded in production machinery

**Taxable Research and Development**

- Equipment for developing new products or improving existing products
- Pilot plants where the sample product is not sold to customers
- Equipment for designing specifications for products at testing labs
- Creative work (ex: work by authors, artists, ad agencies, photographers)

**Other Exempt Equipment**

- Quality control equipment used for testing the product manufactured (not raw material)
- Power wiring
- Motors, compressors and computers that exclusively power or operate exempt machines
- Process piping
- Packaging equipment, including in-house printing of labels, instructions and manuals
- Hand tools used with exempt machines, but not for repair or maintenance
- Spare production line machines and parts
- Computers used in manufacturing production process and administrative purposes (see Schedule C)

**Other Taxable Equipment**

- All boilers, generators and transformers
- Equipment used to check the specifications of raw material received

If you have questions, contact the [district office](#) in your area.

In general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer. However, Chapter 10 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E. Below is a list of leasing companies who lease such items to Wisconsin manufacturers. For the January 1, 2015 assessment, the municipal assessor assesses property owned by these leasing companies and leased to Wisconsin manufacturers. In addition, all assessable vending machines continue to be locally assessed.

**Property leased from these companies should not be reported on Schedule L.**

ADP Inc.	Farmer Bros. Co.	Global Financial Services LLC)
AllCom of Wis.	Federal Express (Fed Ex)	Planteriors of Wisconsin Plant Rentals
All City Communications Co.	FME Corporation	Premium Water Inc. – Chippewa Springs Ltd.
Ameritech Monitoring Service	Francotyp – Postalia Inc	Rentokil Tropical Plant Services
Ameritech Paging	Friden Neopost	Reuters
An-Ser Services	Galileo International Inc.	RPS Inc.
Arch Communications	Green Valley Disposal Co. Inc.	Safety-Kleen Systems Inc.
Associated Press	Hasler Inc.	Sanifill
Associates Capital	Honeywell Inc DBA Protect	Savre Group Inc.
Badger Mailing & Shipping Systems Inc.	Ideal Disposal Service	Security Link From Ameritech
Beeper Marketing of WI Inc.	Industrial Towel & Uniform	Siemens Water Technologies Corp.
Bentley Welding Supply/Praxair Distribution Inc. (NOT Praxair Inc. Leased Equipment)	Interiorscapes	SkyTel Corp.
Best Disposal Service	Lease Finance Group LP	Spic & Span Inc.
Bethesda Spring Water	MAILwaukee Mailing and Shipping Equipment Inc.	Superior of Wisconsin & Superior Services
BFI (Browning-Ferris Ind.)	Mermaid Water Services Corp.	Sysco Food Services
Biokleen Environmental	Metrocall Inc.	Taylor Industrial
Brent's Mailing Equipment	Midwest Aerial Platform	Tel-Sec
Brook Furniture Rental	Mineral Spring Water Co.	Telecommunications Income
Business Service Center Inc.	Mobile Reduction Specialists Inc.	Town & Country Waste Service Inc.
Card Establishment Services	Nature's Purist Water	TSR Wireless – Appleton
Central Control Alarm Corp of Appleton	Neopost Leasing	Tyco Integrated Security LLC
Container Haul-Away Inc DBA Pelleteri's Waste Systems	NES Equipment Rental LP	Unified Merchant Services
Culligan Water Conditioning	Onyx Waste Services Inc.	United Parcel Service (UPS)
Dow Jones Telerate Inc.	OSI Environmental Inc.	UPI
DTN Leasing Inc.	Osten Inc.	USA Waste of Wisconsin
EDI Supplier	Packerland Rent-A-Mat Inc.	Viking Fire Protection
Envirite Corp of Illinois Inc.	Page Net	Waste Management (Excluding Chemical Waste Management)
	Paging Network	Wisconsin Recycling Disposal
	The Peltz Group LLC	Worldspan LP
	Pitney Bowes Inc. (Not Pitney Bowes	



**Completing the M-P Form – General**

- Complete all appropriate schedules. Review the instructions for each schedule.
- Round all reported amounts to the nearest dollar
- Leave all shaded areas blank
- Return only completed schedules. Do not include unused schedules.
- Paper filers – Make additional copies of schedules as needed. Staple the return in the upper left corner.

**Schedule A – Manufacturing Personal Property Return Assessment Summary Report****How to Report:****Name/address**

- Complete the Address Area with the manufacturer's legal name and mailing address. If you use a PO Box, make sure to use the correct zip code.
- If the name or address changed from the prior year, check the name/address change box
- Enter the municipality, county and street address where the personal property is located. There is room to enter four locations on the paper-filed form. List landlord if applicable.
- Enter your State ID # and local account number
- Enter your Federal Employer Identification Number (FEIN)
- Check type of owner

**Col. 2**

Enter total values from individual schedules. If you are e-filing, the values will auto-fill.

**Preparer/Manufacturer/Owner Information**

- You must complete preparer **and** owner contact information
- Print the name of the owner or person authorized to sign for the business entity
- **Both preparer and owner** must sign the completed return
- Make a copy for your records

**Note:**

- Paper-filers – must have an **original** signature
- DOR does not accept unsigned paper forms
- Faxes or copies of the signature are not accepted

**Schedule Y-P – Summary of Accounting Records****Complete Parts 1 and 2 of Schedule Y-P****Report:**

- Total personal property original costs from your accounting records
- Summarize and report **all** property accounts
- Review the individual schedules for descriptions

**Include:**

All information as it appears in your accounting records, including:

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.

**Property Type:**• **Building components** (Line 6)

- Normally assessed as real estate (ex: heating, lighting, plumbing, remodeling, office finish, land improvements) that you capitalized as personal property because of investment tax credit or other considerations
- Report the building components as leasehold improvements on Schedule LI

• **Vehicles** (Line 10)

- There is no separate schedule for vehicles
- Report on Part 1, Line 10 – total original costs of all licensed **motor vehicles** designed for over-the-road use (ex: automobile, motor bicycle, motor bus, motorcycle, motor truck, moped, road tractor, snowmobile, truck tractor, or trailer or semitrailer used in connection)

• **Waste Treatment** (Line 11)

- There is no separate schedule for waste treatment assets
- Report on Part 1, Line 11 – total original cost of all waste treatment assets exempt under state law (sec. 70.11(21), Wis. Stats.)
- **Note:** Keep an asset list for each waste treatment you claim. Include its acquisition date and original cost. This information will be requested during an audit of your property.

**Part 1 – How to Report**

Col. 2: Enter the cost balance as of January 1, 2014 for rows 1 – 11 (if applicable). Values are only necessary for the schedules you selected. Refer to last year's Schedule Y-P, Column 5.

Col. 3: Enter additions that occurred in 2014. Include Projects in Progress (PIP) cost from the appropriate schedules.

Col. 4: Enter deletions that occurred in 2014

Col. 5: Calculate the net amount by either adding the value in Column 3 to Column 2, or subtracting the value in Column 4 from Column 2, and enter balance in Column 5. Repeat this for each row of assets (1 – 11 if applicable).

**Part 2 – Classify Items as Real Estate or Personal Property**

To help prevent double assessments, let us know how you believe the listed items are assessed. Check the appropriate box for each item.

**Submitting Your Return Electronically**

- **Penalty Statement** – to submit your return, you must read the statement and check "Yes"
- **Submit Return** – after you reviewed your return for accuracy and agreed with the statement by checking "Yes," select "Submit Return"
  - If your return has no errors – you'll receive a confirmation message that DOR received your return
  - If your return has errors – messages will appear in the "Error Messages" box. "Click an error message to go to the page with the error." You must correct all errors to submit your return.

**Schedule P – Physical Location****How to Report:****Property Location**

- Enter each location (situs) where you have manufacturing personal property within the municipality, regardless of whether you lease or own the real estate
- If the address is a Rural Route or PO Box number, provide the section number or some other description (ex: location, fire number) to help DOR identify the personal property location
- **Local parcel number** – if you own this real estate parcel, provide the local parcel number as it is listed on your real estate property tax bill
- **Note:** You must provide DOR with the property location information since some municipalities have various school or special districts included in their boundaries (this can make a difference in your tax rate)



**Real Estate Owner Information**

If you lease or rent this property, complete the Real Estate Owner Information section for each location.

If you are e-filing, answer the two questions regarding physical improvements on leased property:

1. **If leased, do you own any building on this land?** – if you select “Yes,” Schedule LB - Buildings on Leased Land appears. To file this schedule, review Schedule LB instructions.
2. **If leased, do you own improvements to the buildings?** – if you select “Yes,” Schedule LI – Leasehold Improvements and Building components appears. To file this schedule, review Schedule LI instructions.

**Schedule LB – Buildings on Leased Land**

**Report:** All buildings on leased land. These buildings are typically classified as real estate, but in this case are owned by someone other than the real estate owner.

**Note:** If a new building was built (on leased land) during the prior year, you must submit a Schedule R-1 (from the M-R Form) and building(s) sketch with this M-P Form.

**Exclude:** Leasehold improvements. Report on Schedule LI.

**How to Report:**

Col. 1: Enter a complete description of the building

Col. 2: Enter the year the building was built

**Note:**

- If the “Year Built” field in this column is pre-filled with “1990,” it means you entered “Prior” on last year’s return
- Either leave the year built “1990” (showing the asset is more than 20 years old) or change it to the **actual** year built

Col. 3:

- Enter original cost of the building on leased land
- Enter total original cost of all building on leased land at the bottom of this column. This total must equal the amount entered on Schedule Y-P, Line 8, Column 5.

Col. 4:

- Enter estimated market value for the building on leased land
- Total: sum the total estimated market value for all buildings on leased land
- Enter this total on Schedule A, Line 13, Column 2

**Electronic filers:** For 2015 all buildings on leased land are attributed to one location (situs).

- If there are multiple locations **within the municipality**, you may need to revise a building record by moving it to the correct location
- To revise a building record – delete the record from the incorrect location, then add it to the correct location
- Next year the building record will show the corrected location

**Schedule LI – Leasehold Improvements and Building Components****Report:**

- All leasehold items – these property items are typically classified as real estate, but in this case are owned by someone other than the real estate owner
- Building components – normally assessed as real estate (ex: heating, lighting, plumbing, remodeling, office finish, land improvements) that you capitalized as personal property because of investment tax credit or other considerations

**Note:**

- If the leasehold improvements or building components are at a different location, you must add the additional account location to Schedule P – Physical Location
- Report buildings on leased land on Schedule LB

**How to Report:**

Col. 1: Enter a complete description of the leasehold improvement/building component

Col. 2: Select (in your opinion) whether the item is Taxable or Exempt

Col. 3: Enter the year you added the leasehold improvement/building component

**Note:**

- If the "Acquisition Year" field in this column is pre-filled with "1990," it means you entered "Prior" on last year's return
- Either leave the acquisition year "1990" (showing the asset is more than 20 years old) or change it to your **actual** acquisition year

Col. 4:

- Enter original cost of the leasehold improvement/building component
- Enter total original costs of all leasehold improvement/building components at the bottom of this column. This total cost must equal the amount on Schedule Y-P, Line 6, Column 5.

Col. 5:

- Enter the 10-year index factor from Schedule M or F
- Use the factor corresponding to the year you acquired the leasehold improvement/building component

Col. 6:

- Multiply Column 4 by Column 5. Enter this amount in Column 6. Repeat this for each entry.
- Total: sum the total indexed net taxable value of all leasehold improvements/building components
- Enter this total on Schedule A, Line 9, Column 2

**Electronic filers:** For 2015 all buildings on leased land are attributed to one location (situs).

- If there are multiple locations **within the municipality**, you may need to revise a building record by moving it to the correct location
- To revise a building record – delete the record from the incorrect location, then add it to the correct location
- Next year the building record will show the corrected location

**Schedule B – Boats and Watercraft**

**Report:** All boats and watercraft subject to general property tax with all accessories and capitalized repairs

**Include:** All fully depreciated boats still on hand

**Exemptions:**

Under State law (sec. 70.111(3), Wis. Stats.), these items are exempt from property tax:

- |   |  |
|---|--|
| • Watercraft employed regularly in interstate traffic | • Charter sailboats                                  |
| • Commercial fishing boats                            | • Pleasure watercraft used for recreational purposes |
| • Charter sport fishing boats                         | • Watercraft laid up for repairs                     |

**How to Report:**

Col. 1: Enter a complete description of the boat/watercraft

Col. 2: Enter the year you acquired the boat/watercraft

**Note:**

- If the "Acquisition Year" field in this column is pre-filled with "1990," it means you entered "Prior" on last year's return
- Either leave the acquisition year "1990" (showing the asset is more than 20 years old) or change it to your **actual** acquisition year

Col. 3:

- Enter original cost of the boat or watercraft
- Enter the total original costs of all boats/watercraft at the bottom of this column. This total cost must equal the amount on Schedule Y-P, Line 1, Column 5.

Col. 4: Select Taxable or Exempt

Col. 5:

- Enter the 20-year index factor from Schedule N, Column 5
- On the 20-year life table, use the factor corresponding to the year you acquired the boat/watercraft

Col. 6:

- For **taxable** boats/watercraft, multiply Column 3 by Column 5. Enter this amount in Column 6. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value of all boats/watercraft at the bottom of Column 6
- Enter this total on Schedule A, Line 1, Column 2

### Schedule M – Machinery, Tools, Patterns and Shop Equipment

**Report:** Machinery, tools, patterns, shop equipment, storage racks, transportation equipment, fork lifts, end loaders, yard cranes and all similar items

**Include:**

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.

**Exclude:**

- Over-the-road vehicles. Report on Schedule Y-P.
- All boilers are assessed as personal property. Report on Schedule N.

**Review** – [Machinery and Equipment \(M&E\) Taxable / Exempt Reference List](#). This list provides more detailed descriptions of taxable and exempt machinery, tools and equipment. If you have questions on taxable or exempt assets, contact the [Manufacturing & Utility Bureau District Office](#) in your area.

**How to Report:**

Col. 2: Enter total original cost as of January 1, 2014. This amount is last year's Schedule M, Column 4.

Col. 3a: Enter additions that occurred in 2014 in the 2014 row

Col. 3b: Enter deletions that occurred in 2014 in the row for the year you acquired the item. **Note:** Include transfers to and from other taxing districts by the year acquired. **Do not** include approved waste treatment items.

Col. 4:

- Enter sum of Columns 2, 3a and 3b. This total must agree with Schedule Y-P, Line 2, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: Enter total original costs of all exempt M&E (M&E used strictly in the production process)

Col. 6: Subtract Column 5 from Column 4. This amount is the total original cost of taxable equipment.

Col. 7: 10-year index factors (composite useful life factors) are already entered in this column

Col. 8:

- Multiply Column 6 by Column 7. Enter this amount in Column 8. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value at the bottom of this column
- Enter this total on Schedule A, Line 2, Column 2

## Schedule N – Boilers Assessed as Personal Property

**Report:** All boilers assessed as personal property that primarily (more than 50 percent) serve manufacturing processes as personal property. **Note:** All process boilers are taxable personal property. Include all fully depreciated items still on site.

**Include:**

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from the PIP and added to most recent acquisition year.

**Exclude:**

- All boilers assessed with real estate (used primarily for building heat)
- Leased boilers. Report on Schedule L using a 20-year life factor.
- Boilers qualifying as waste treatment equipment under state law (sec. 70.11(21)(ab)3.b., Wis. Stats.). Report on Schedule Y-P, Part 1, Line 11.

**How to Report:**

Col. 2: Enter total original cost as of January 1, 2014. This amount is last year's Schedule N, Column 4.

Col. 3a: Enter additions that occurred in 2014 in the 2014 row (and any transfers from other locations in the year acquired). Total Column 3a at the bottom. This value should match Line 3, Column 3 of the Y-P.

Col. 3b: Enter deletions that occurred in 2014 in the row for the year you acquired the item. Total Column 3b at the bottom. This value should match Line 3, Column 4 of the Y-P.

**Note:** Do not include approved waste treatment items.

Col. 4:

- Enter sum of Columns 2, 3a and 3b. This total must agree with Schedule Y-P, Line 2, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: 20-year index factors (composite useful life factors) are already entered in this column

Col. 6:

- Multiply Column 4 by Column 5. Enter this amount in Column 6. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value at the bottom of this column
- Enter this total on Schedule A, Line 3, Column 2

## Schedule D – Copiers, Telephone Systems and Equipment

**Report:**

- Copiers, multi-function devices (MFDs), fax machines used as copiers, telephone systems and equipment
- Report fax machines not used as copiers on Schedule C
- **Note:** Under state law, (sec. 70.11(39) and (39m), Wis. Stats.) and sec. 76.80(3), Wis. Stats.), do not apply to: Copiers, Fax machines used as copiers, equipment with embedded computerized components or telephone systems, including equipment used to provide telecommunications services

**Include:**

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.
- Exempt equipment examples (Col. 5)
  - Copiers at a commercial printer used exclusively by employees to print customer copies
  - Copiers at non-printers used to print labels and/or instructions sold with the product

- Taxable equipment examples (Col. 6)
  - Walk-up copy machines at a printing establishment used by the public
  - All copiers used in printing material for internal use (ex: administrative services, invoices, and advertising brochures not sold)
  - All telephone systems (communications equipment)
  - All fax machines used primarily as copiers

**Exclude:**

- Office furniture, fixtures and office equipment (ex: computer work stations (desks), file cabinets). Report on Schedule F.
- All computers, software, fax machines **not** used as copiers, and related data processing equipment. Report on Schedule C.

**How to Report:**

Col. 2: Enter total original cost as of January 1, 2014. This amount is last year's Schedule D, Column 4.

Col. 3a: Enter additions that occurred in 2014 in the 2014 row

Col. 3b: Enter deletions that occurred in 2014 in the row for the year you acquired the item.

**Note:** Include transfers to and from other taxing districts by the year acquired. Do not include approved waste treatment items.

Col. 4:

- Enter sum of Columns 2, 3a and 3b. This total must agree with Schedule Y-P, Line 4, Column 5.
- This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: Enter total original cost of all **exempt** copiers (copiers used in the production process) Exempt copiers include:

- Copiers at a commercial printer used exclusively by employees to print customer copies
- Copiers at non-printers used to print labels and/or instructions sold with the product

Col. 6: Subtract Column 5 from Column 4. Enter this amount in Column 6. This amount is the total original cost of taxable equipment.

Taxable equipment includes:

- Walk-up copy machines at a printing establishment used by the public
- All copiers used in printing material for internal use (ex: administrative services, invoices, and advertising brochures not sold)
- All telephone systems (communications equipment)
- All fax machines used primarily as copiers

Col. 7: 6-year index factors (composite useful life factors) are already entered in this column

Col. 8:

- Multiply Column 6 by Column 7. Enter this amount in Column 8.
- Repeat this for each year you recorded a cost and calculate a final total
- Enter this total on Schedule A, Line 5, Column 2

## Schedule F – Furniture, Fixtures and Office Equipment

**Report:** All furniture, fixtures and office equipment

**Include:**

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.

**Exclude:**

- Computers, software, photocopiers, fax machines and office switchboards/telephone systems. Report on Schedules C, D, L or LC.
- Works of art. Report on Schedule O.

**How to Report:**

Col. 2: Enter total original cost as of January 1, 2014. This amount is last year's Schedule F, Column 4.

Col. 3a: Enter additions that occurred in 2014 in the 2014 row

Col. 3b: Enter deletions that occurred in 2014 in the row for the year you acquired the item

**Note:** Include transfers to and from other taxing districts by the year acquired. Do not include approved waste treatment items.

Col. 4: Enter sum of Columns 2, 3a and 3b. This total must agree with Schedule Y-P, Line 6, Column 5.

Col. 5: 10-year index factors (composite useful life factors) are already entered in this column

Col. 6:

- Multiply Column 4 by Column 5. Enter this amount in Column 6.
- Repeat this for each year you recorded a cost and calculate a final total
- Enter this total on Schedule A, Line 6, Column 2

**Schedule L – Leased (and Rented or Loaned) Items**

**Report:** All leased (and rented or loaned) items **except computers, software and fax machines** (used as copiers) that are on your premises as of January 1, 2015. **Note:** You must report all non-owned equipment on the premises regardless who pays the tax.

**Include:** Capitalized leases

**Exclude:**

- Any leased (and rented or loaned) items removed from your premises before January 1, 2015, and leased over-the-road vehicles
- Report leased computers, software and fax machines (not used as copiers) on Schedule LC

**How to Report:**

Col. 1:

- Enter requested owner/lessor information
- If multiple leases have the same owner/lessor information, enter "Same as above" in the appropriate owner/lessor sections

Col. 2:

- Enter requested equipment information (property type, description, brand name, model no., total quantity, serial no.)
- It is best to enter equipment assets under separate leases. However, you can combine leases if the Equipment Information (Col. 2) and the Lease or Asset Information (Col. 3) are identical for each individual asset.
  - **Example:** If you have three forklifts with the same brand name, model number, lease inception date and term, and the same gross annual rent or original selling price, you can enter "3" in "Total quantity" field
  - **Note:** Serial no. field – if you enter a number greater than "1" in the "Total quantity" field, you do not need to enter a serial number.

Col. 3: Enter requested lease or asset information (lease no., start date, term (years), total gross annual rent)

Col. 4: If known, enter "Total original selling price" and "Acquisition year," or "Total current selling price." If the "Total quantity" in Column 2 is greater than 1, multiply the total quantity by the "Total original selling price" in this column.

**Note:**

- If the "Acquisition year" field in this column is pre-filled with "1990," it means you entered "Prior" on last year's return
- Either leave the acquisition year "1990" (showing the asset is more than 20 years old) or change it to your **actual** acquisition year

Col. 5:

- If the property is capitalized (included on Schedules M, N, D or F), select the schedule where it is capitalized. **Do not** complete Column 6.
- If the property is exempt machinery and equipment (M&E), check "Yes." **Do not** complete Column 6.

Col. 6: If the asset was not capitalized and is not exempt (in Column 5), you must estimate the current market value.



**Estimated Market Value** – is based on the “Method of Valuation” (original selling price, current selling price, gross annual rent)

**Valuation methods:**

1. **Original Selling Price** – below are the life factor examples used to calculate current value:

- **Machinery and Equipment** – 10-year life factors (see Schedule M, Column 7)
- **Boilers and tanks** – 20-year life factors (see Schedule N, Column 5)
- **Copiers** – 6-year life factors (see Schedule D, Column 7)
- **Furniture and Fixtures** – 10-year life factors (see Schedule F, Column 5)

**Example:** If you lease a forklift starting in 2014, take the original selling price and multiply it by .925 (10-year life factor from Schedule M) to get the Estimated Market Value

2. **Current Selling Price** – current selling price equals the Estimated Market Value

3. **Gross Annual Rent** – gross annual rent multiplied by 3 equals the Estimated Market Value

**Note:**

- If you are e-filing, the “Estimated Market Value” is calculated after you select the Method of valuation and based on information entered in each prior field
- If you are paper-filing, select your method of valuation – original selling price, current selling price or gross annual rent

**Total of all pages:**

- Enter **total** estimated market value. If you complete more than one page of leases, calculate total of all pages
- Enter this total on Schedule A, Line 7, Column 2

**Note:** DOR will cross-check this schedule with reports filed by lessors (M-L Forms).

## Schedule S – Taxable Supplies and Expensed Assets

**Report:** All taxable items expensed (not capitalized). Include taxable assets physically located on the property that were not reported on another schedule. **Note:** These assets may last longer than one year.

### Part 1 – Supplies

**Report:** Non-production supplies

**Include supplies used in:**

- |                            |                      |
|----------------------------|----------------------|
| • Administrative functions | • Transportation     |
| • Sales                    | • Motor vehicle fuel |
| • Research and development | • Heating fuel       |
| • Housekeeping             | • Garage supplies    |
| • Building maintenance     |                      |

**Exclude:** Factory supplies that render services to production, though not incorporated in the final product, including:

- Grease, oil and fuel for production machines
- Coke inventory
- Molding sand inventory
- Electroplating solution inventory

**How to Report:**

Choose your method of value determination below:

- **Physical inventory** – identify items on hand as of January 1, 2015 and report their costs
- **Percentage of annual expenses** – apply 1/12 (8.3 percent) to the total cost of supplies from the previous year, estimating supplies on hand January 1, 2015
- **Estimated value** – use this if there is no physical inventory or records documenting a value

**Note:** If you do not have production supplies, check “No supplies.”

**Part 2 – Expensed Taxable Assets**

**Report:** All taxable expensed assets

**Include:** All taxable items at this location on January 1, 2015 that you expensed (did not capitalize or report on another schedule)

**How to Report:**

Col. 1: Select the basis for estimated market value

Col. 2: Enter the original cost

Col. 3: Enter your declared value

**Total declared value of taxable supplies and expensed items:**

- Enter sum of the declared value from Part 1 and Part 2
- Enter this total on Schedule A, Line 10, Column 2

**Schedule O – Other Property Not on Previous Schedules**

**Report:** All owned property not previously reported on other schedules

**Include:** All fully depreciated items

**Examples:**

- 4-year life – pallets
- 10-year life – signs, unlicensed trailers, beer kegs, returnable containers
- 20-year life – tanks, silos, rail cars, mobile homes

**How to Report:**

Col. 1: Enter a complete, detailed description of the property

Col. 2: Select the asset life (see examples above)

Col. 3: Select Taxable or Exempt

Col. 4: Enter the year you acquired the property

**Note:**

- If the "Acquisition Year" field in this column is pre-filled with "1990," it means you entered "Prior" on last year's return
- Either leave the acquisition year "1990" (showing the asset is more than 20 years old) or change it to your **actual** acquisition year

Col. 5:

- Enter original cost of the property
- Enter total original cost of all property at the bottom of this column. This total cost must equal the amount on Schedule Y-P, Line 7, Column 5.

Col. 6:

- 4-yr index factor from Schedule C
- 10-yr index factor from Schedule F
- 20-yr index factor from Schedule N

Col. 7:

- Multiply Column 5 by Column 6. Enter this amount in Column 7. Repeat this for each entry.
- Calculate and enter the total indexed net taxable value at the bottom of this column
- Enter this total on Schedule A, Line 11, Column 2

### Schedule C – Computers, Software and Fax Machines

**Report:** All single-function fax machines (not used as copiers), computers, software and related electronic data processing equipment (mainframes, personal computers, servers, terminals, monitors, disk and tape drives, and printers)

**Include:**

- All fully depreciated items still on site
- **PIP (Projects in progress) costs** – costs accumulated over multiple years until the project is complete. When the project is complete, the value is deleted from PIP and added to the most recent acquisition year.
- **Column 5 – report:**
  - Cost of all custom or production software defined as computers and software used to operate exempt production machines or for producing electronic templates, patterns, typesetting or page layout. **Note:** This equipment is exempt from property taxes as manufacturing machinery and equipment, under state law (sec. 70.11(27), Wis. Stats.).
- **Column 6 – report:**
  - All canned or prewritten (over-the-counter) software defined as computers, software and single-function fax machines exempt as administrative computers. **Note:** This equipment is exempt from property taxes as administrative computers under state law (sec. 70.11(39) or sec. 70.11(39m), Wis. Stats.).

**Exclude:**

- Office furniture and equipment including computer workstations and cabinets. Report on Schedule F.
- Copiers, multi-function fax machines and office/telephone systems. Report on Schedule D.
- Production machines with embedded computerized components. Report on Schedule M.
- Multi-functional devices (MFDs) – combined copier, printer and fax machine. Report on Schedule D.

**How to Report:**

Col. 2: Enter total original cost as of January 1, 2014. This amount is last year's Schedule C, Column 4.

Col. 3a: Enter additions that occurred in 2014 in the 2014 row

Col. 3b: Enter deletions that occurred in 2014 in the row for the year you acquired the item

**Note:** Include transfers to and from other taxing districts by the year acquired.

Col. 4: Enter sum of Columns 2, 3a and 3b. This total must agree with Schedule Y-P, Line 9, Column 5. This total must also agree with a detailed asset list kept at your business and available for inspection by DOR. **Note:** If you do not provide an asset list on request, DOR may consider all assets taxable.

Col. 5: Enter total original costs of all exempt production computers and custom software (computers and custom software used in the production process)

Col. 6: Subtract Column 5 from Column 4. Enter this amount in Column 6. This amount is the total original cost of administrative computers, canned software and single-function fax machines.

Col. 7: 4-year index factors (composite useful life factors) are already entered in this column

Col. 8: Multiply Column 6 by Column 7. Enter this amount in Column 8. Repeat this for each year you record a cost and calculate a final total. Do not carry this value forward.

### Schedule LC – Leased (and Rented or Loaned) Computers, Software and Fax Machines (not used as copiers)

**Report:** All leased (and rented or loaned) computers, software and fax machines (not used as copiers) on your premises as of January 1, 2015. **Note:** You must report all non-owned equipment on the premises regardless who pays the tax.

**Include:** Capitalized leased computers

**Exclude:**

- Any leased (and rented or loaned) computers, software and fax machines (not used as copiers) removed from your premises before January 1, 2014
- Report all other leased items on Schedule L

**How to Report:**

Col. 1:

- Enter requested owner/lessor information
- If multiple leases have the same owner/lessor information, enter "Same as above" in the appropriate owner/lessor sections

Col. 2:

- Enter requested equipment information
- It is best to enter equipment assets under separate leases. However, you can combine leases if the Equipment Information (Col. 2) and the Lease or Asset Information (Col. 3) are identical for the each individual asset.
  - **Example:** If you have three computers with the same brand name, model number, lease inception date and term, and the same gross annual rent or original selling price, you can enter "3" in "Total quantity" field
  - **Note:** Serial no. field – if you enter a number greater than "1" in the "Total quantity" field, you do not need to enter a serial number

Col. 3: Enter requested lease or asset information

Col. 4: If known, enter total original selling price and acquisition year or total current selling price used for "Total quantity" in Column 2. **Note:** These amounts are important for valuation purposes.

**Note:**

- If the "Acquisition Year" field in this column is pre-filled with "1990," it means you entered "Prior" on last year's return
- Either leave the acquisition year "1990" (showing the asset is more than 20 years old) or change it to your **actual** acquisition year

Col. 5:

- If the property is capitalized (included on Schedules C or D), enter the schedule where it is capitalized. **Do not** complete Column 6.
- If the property is exempt production computer equipment (associated with machinery & equipment in the production area), check "Yes." **Do not** complete Column 6.

Col. 6:

**Estimated Market Value** – is based on the "Method of Valuation" (original selling price, current selling price, gross annual rent)

**Valuation methods:**

1. **Original Selling Price** – below are the life factor examples used to calculate current value:
  - **Computers & Software** – 4-year life factors from Schedule C, Column 7
  - **Fax Machine not used for copying** – 6-year life factors from Schedule D, Column 7
2. **Current Selling Price** – current selling price equals the Estimated Market Value
3. **Gross Annual Rent** – gross annual rent multiplied by 3 equals the Estimated Market Value

**Note:**

- If you are e-filing, the "Estimated Market Value" is calculated after you select the Method of valuation and based on information entered in each prior field
- If you are paper-filing, select your method of valuation - original selling price, current selling price or gross annual rent

**Total of all pages:**

- Enter **total** estimated market value. If you complete more than one page of leased computers, calculate the total of all pages.
- Do not carry this value forward

**Note:** DOR will cross-check this schedule with reports filed by lessors (M-L Forms).